

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Qualified Electric Vehicle Credit

► Attach to your tax return.
► See instructions on back.

2000Attachment
Sequence No. **111**

Name(s) shown on return

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 7.		(a)	(b)	(c)
1	Cost of vehicle	1		
2	Section 179 expense deduction. See instructions	2		
3	Subtract line 2 from line 1	3		
4	Multiply line 3 by 10% (.10)	4		
5	Maximum credit per vehicle	5	4,000	4,000
6	Enter the smaller of line 4 or line 5	6		
7	Current year qualified electric vehicle credit. Add columns (a) through (c) on line 6			7
8	Credits from flow-through entities:			
If you are a—	Then enter total of current year qualified electric vehicle credit(s) from—			
Shareholder	Schedule K-1 (Form 1120S), lines 12d through 13			8
Partner	Schedule K-1 (Form 1065), lines 12c through 13			
9	Total current year credit. Add lines 7 and 8			9
10	Passive activity credits included on line 9. See instructions			10
11	Subtract line 10 from line 9			11
12	Passive activity credits allowed for 2000. See instructions			12
13	Tentative qualified electric vehicle credit. Add lines 11 and 12. ►			13

Part II Tax Liability Limitation

14	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 40. Corporations. Enter the amount from Form 1120, Schedule J, line 3. Other filers. Enter the regular tax before credits from your return. 		14
15	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Foreign tax credit	15a	
b	Credit for child and dependent care expenses (Form 2441, line 9)	15b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	15c	
d	Education credits (Form 8863, line 18)	15d	
e	Child tax credit (Form 1040, line 44)	15e	
f	Mortgage interest credit (Form 8396, line 11)	15f	
g	Adoption credit (Form 8839, line 14)	15g	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	15h	
i	Possessions tax credit (Form 5735, line 17 or 27)	15i	
j	Credit for fuel from a nonconventional source	15j	
k	Add lines 15a through 15j		15k
16	Net regular tax. Subtract line 15k from line 14. If zero or less, do not file this form; you cannot claim this credit		16
17	Tentative minimum tax (see instructions):		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 26. Corporations. Enter the amount from Form 4626, line 13. Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37. 		17
18	Excess of net regular tax over tentative minimum tax. Subtract line 17 from line 16. If zero or less, do not file this form; you cannot claim this credit ►		18
19	Qualified electric vehicle credit. Enter the smaller of line 13 or line 18. Also enter on Form 1040, line 49; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns. See instructions ►		19